

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2023 - June 30, 2024
County Name: CEDAR COUNTY County Number: 16

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/25/2023 Meeting Time: 09:00 AM Meeting Location: Board of Supervisors Room

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

www.cedarcounty.iowa.gov

County Telephone Number
(563) 886-6413

		Budget 2023/2024	Re-Est 2022/2023	Actual 2021/2022	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	10,025,832	9,673,543	10,490,404	-2.24
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	365,942	365,942	396,170	
Net Current Property Taxes	4	9,659,890	9,307,601	10,094,234	
Delinquent Property Tax Revenue	5	400	400	545	
Penalties, Interest & Costs on Taxes	6	22,300	22,200	57,971	
Other County Taxes/TIF Tax Revenues	7	1,313,655	1,336,353	1,454,006	-4.95
Intergovernmental	8	6,696,671	6,163,689	9,134,813	
Licenses & Permits	9	41,939	43,689	42,801	
Charges for Service	10	1,296,728	1,258,596	1,443,460	
Use of Money & Property	11	103,906	153,712	152,936	
Miscellaneous	12	134,648	189,500	228,666	
Subtotal Revenues	13	19,270,137	18,475,740	22,609,432	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	38,237	
Operating Transfers In	15	3,307,002	2,849,513	4,587,859	
Proceeds of Fixed Asset Sales	16	82,000	27,500	18,100	
Total Revenues & Other Sources	17	22,659,139	21,352,753	27,253,628	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	5,606,589	4,994,721	4,332,251	13.76
Physical Health and Social Services	19	2,042,911	1,945,905	1,544,735	15.00
Mental Health, ID & DD	20	0	0	885,021	
County Environment and Education	21	2,323,744	2,387,974	1,856,380	11.88
Roads & Transportation	22	7,820,500	7,529,015	7,153,313	4.56
Government Services to Residents	23	700,355	624,327	523,522	15.66
Administration	24	3,372,507	2,761,080	2,764,324	10.45
Nonprogram Current	25	8,400	8,400	7,230	7.79
Debt Service	26	718,155	719,255	718,846	-0.05
Capital Projects	27	5,770,600	5,128,832	3,592,857	26.73
Subtotal Expenditures	28	28,363,761	26,099,509	23,378,479	
Other Financing Uses:					
Operating Transfers Out	29	3,307,002	2,849,513	4,587,859	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,670,763	28,949,022	27,966,338	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-9,011,624	-7,596,269	-712,710	
Beginning Fund Balance - July 1,	33	12,942,851	20,539,120	21,251,830	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	2,205,806	9,679,713	16,548,386	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,725,421	3,263,138	3,990,734	
Total Ending Fund Balance - June 30,	40	3,931,227	12,942,851	20,539,120	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	7,496,994	Urban Areas:		5.35809	
Rural Only Levies*:	2,528,838	Rural Areas:		8.05809	
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	0				
Utility Replacement Excise Tax:	90,979				

Explanation of any significant items in the budget or additional virtual meeting information: